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AMENDMENT TRANSMITTAL LETTER						ocket No. 32 (70868)
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George N. Chac Attorney Reg. N				Dated:	July 26,	2004
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Dated: July 26, 2004

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I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EV 438 972 148 US in an envelope addressed to: MS Fee Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Signature: (Elena Misiaszek)

Docket No.: 55282(0868)

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Satoshi Machino et al.

Application No.: 09/724,191

Art Unit: 2157

Filed: November 28, 2000

Examiner: Coffy, Emmanuel

For: ELECTRONIC MAIL APPARATUS

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

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Technology Center 2100

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated April 27, 2004 (Paper No. 7), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Amendments to the Drawings begin on page 7 of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

Remarks/Arguments begin on page 8 of this paper.

An **Appendix** including amended drawing figures, a marked-up version of the substitute specification and a clean version of the substitute specification is attached following page 12 of this paper.